

Border formalities between GB and the EU at the end of the Transition Period

Evofenedex - 12 November 2020



Heather Jones

Deputy Director, EU Member
States Engagement

Border & Protocol Delivery Group
(BPDG)

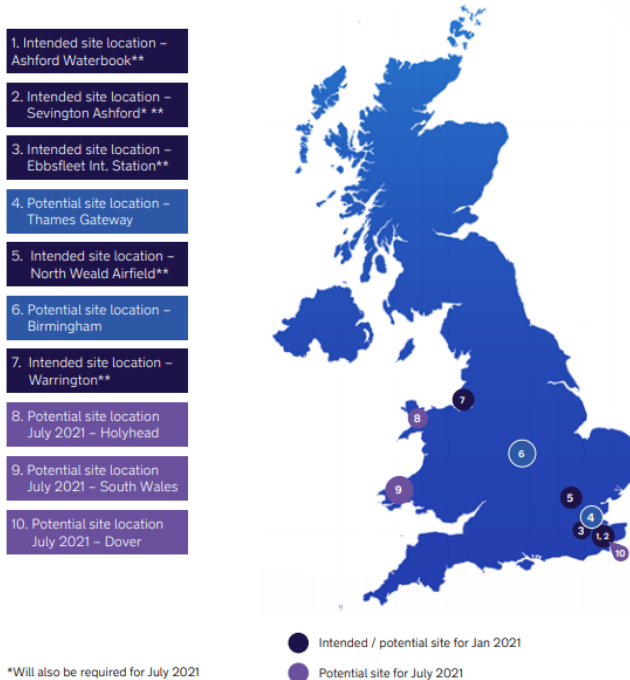
Prepare, prepare, prepare

No documents no transport!

For goods to leave the UK or to arrive in the EU

UK Border Infrastructure

Map of intended and potential inland sites
January 2021 and July 2021



*Will also be required for July 2021

** Subject to securing planning permission

- Infrastructure is required to handle transit (CTC) movements in and out of the UK from 1 January 2021. Additionally, Border Control Posts will be required for handling SPS checks from the EU from 1 July 2021.
- Where UK ports have the capacity to build on site, they were able to apply for financial support to the Port Infrastructure Fund, which closed for applications on 30 October. Where ports do not have the space, UK Government are making provision inland by building sites to handle transit movements and in some case inland Border Control posts..
- Some inland sites are already under construction and the final list will be published shortly.

Basics

- The second iteration of the Border Operating Model was published on the **8th October** and the next full republocation is not planned until June 2021
- There are also step by step [import](#) and [export](#) guides also available on gov.uk

Checklist

- Establish and agree Incoterms and conditions
- GB Importers and exporters must have an EORI number issued by the UK
- EU importers and exporters must have an EORI number issued by an EU Member State (EORI numbers issued by UK will not be valid in the EU following the end of the transition period)
- GB haulier will also need an EU EORI if they are, for example, the responsible entity for entering ENS data into a MS Import Control System (ICS) for accompanied freight
- Pre-applications can be done now and the numbers activated on 1 Jan or later

Trader readiness among EU businesses

This is an example from recent EU engagement on border readiness events.
NB: data sources e.g. response rate and event size vary.


















Red: Unaware of actions required

Orange: Aware but not started

Green: Some action taken

Blue: I am ready

Trader readiness among EU businesses

Event	Attendees	Av. No. Responses	Aware of Impact	Readiness of Respondees	Increased understanding
NL BOM event (19/08)	TBC	8	90%		100%
UK Logistics deep dive (03/09)	TBC	TBC	100%		100%
BE BOM event (09/09)	195	73	95%		62%
BE BOM event (10/09)	74	19	95%		83%
ES Readiness event (15/09)	170	28	77%		64%
NL Readiness event (16/09)	89	30	82%		73%
PL Readiness event (17/09)	180	50	71%		78%
Nordic / Baltic Readiness event (24/09)	480	84	79%		81%
IE Readiness event (02/10)	117	15	72%		80%
NL Readiness event (13/10)	500	24	97%		100%
LU Readiness event (14/10)	65	12	100%		100%
ES Readiness event (19/10)	133	26	100%		78%
DE Readiness event (19/10)	430	81	95%		58%
DE Readiness event (20/10)	334	68	100%		70%
ES Industry Day (28/10)	530	84	93%		79%
IE Industry Day (02/11)	530	27	100%		94%
Total	3827	628	87%		84%

The “transitional” measures for postponing import declarations.

Explaining the process



The “transitional” measures for postponing the import declarations.

1 January 2021

- Declaration and control for excise and controlled goods (full declaration or CFSP)
- For standard goods, keeping records (EIDR or CFSP) - with a 6 month postponement on the full declaration, based on a self assessment
- 6 month deferred payment
- No safety and security declaration
- Physical check at destination for high risk veterinary and phytosanitary goods

1 April 2021

- Pre-registration for all:
 - Products of animal origin (POAO)
 - High risk food not of animal origin
 - Regulated plants and plant products

1 July 2021

- Safety and security declarations
- Full customs declarations, or use of simplified procedures if authorised to do so and the payment of relevant tariffs at import
- Control of veterinary and sanitary and phytosanitary (SPS) goods at GB Border Control Posts (BCPs)

Customs arrangements

- The UK will be introducing border controls at the end of transition period in stages - starting with some controls from **1 January 2021** and moving to full controls for all goods from **1 July 2021**
- The requirement for Safety and Security declarations on import - Entry Summary Declarations (ENS) will be waived for 6 months
- Traders importing controlled goods (such as excise goods) will be expected to follow full customs requirements from **January 2021**
- The UK will join the Common Transit Convention (CTC) in its own right from **1 January 2021** and will be subject to the requirements of the Convention. Moving to these requirements in stages will therefore not be applicable

Import declarations - 1 January 2021 to 1 July 2021

Goods must be pre-lodged in advance of crossing if moving through a listed RoRo port or a location without existing systems or use transit CTC)

- To facilitate readiness, traders moving **non-controlled** goods to GB will be allowed to declare their goods by making an **entry into the declarants records (EIDR)**.
- Businesses will be required to keep records of their imports and submit this information, via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account
- Traders moving **controlled goods** (e.g. excise goods) will need to make a **frontier declaration**. This declaration can be full, simplified, or a transit declaration depending on the trader's authorisation

EIDR

The records must contain the following details:

- Customs procedure code
- Declaration unique consignment reference (UCR - a reference number that allows you to identify the consignment in your records)
- Purchase and, if available, the sales invoice numbers
- Date and time of entry in records – **creating the tax point**, which is used for working out VAT payments later. This cannot be changed after entered
- Any temporary admission, warehousing or temporary storage stock account references
- Warehouse approval number
- Written description of the goods – so they are easy to identify and to decide the correct commodity code to use.
- Customs value
- Quantity of goods – for example, number of packages and items, net mass
- Details of licensing requirements and licence numbers
- Details of any supporting documents, including the serial numbers, where appropriate, needed before the goods can be released
- (If an agent making a declaration on behalf of someone else) details of the person being represented

Export Declarations from 1 January 2021

- Traders exporting goods from GB into the EU will need to submit export declarations for all goods
- Traders will be required to submit Safety and Security information either via a combined export declaration, or a standalone Exit Summary Declaration
- **For excise goods or goods moving under duty suspense only**, if moving the goods through a location that **does not** have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC **after the goods have left** that the goods have exited GB

Full Customs Controls from 1 July 2021

- Traders will have to make full customs declarations...
- ...Or use simplified procedures if they are authorised to do so

At the point of importation on all goods and pay relevant tariffs

- Safety and Security declarations will be required



Temporary storage and Pre-lodgement

Border locations can either use the **temporary storage model**, or the newly developed **pre-lodgement model** (developed as an alternative for where border locations may not have the space and infrastructure to operate temporary storage regimes)

- The **temporary storage model** allows goods to be stored for up to 90 days at an HMRC approved temporary storage facility, before a declaration is made and Government officials can carry out any checks before goods are released from the facility
- The **pre-lodgement model** ensures that all declarations are pre-lodged before they board on the EU side - this will maintain flow, especially at high volume RoRo locations

Goods Vehicle Movement Service (GVMS)

Goods Vehicle Movement Service (GMVS) will, by July 2021:

- Enable declaration references to be linked together so that the person moving the goods (e.g. a haulier) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-lodged all the necessary declarations
- Allow the linking of the movement of the goods to declarations, enabling the automatic arrival in HMRC systems as soon as goods board so that declarations can be processed en route
- **Automate the Office of Transit function, marking the entry of goods into GB customs territory (this will be available for 1 Jan 2021)**
- Notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods)

GVMS - Imports overview from 1 July 2021



Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Import
- Safety and Security
- CTC Transit

Validate GMR

Trigger automatic arrival/complete Office of Transit function (if applicable) by sending the GMR to HMG

Independently capture or verify the vehicle registration number/trailer or container registration number

Risking carried out by HMG on declarations

Status update notification sent to person in control of the goods before they arrive

GVMS - Exports overview from 1 July 2021



Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Export (containing S&S information)
- CTC Transit

For RoRo, await Permission to Progress to proceed to the port of departure.

Validate GMR

Trigger arrival process and automated departure

Independently capture or verify the vehicle registration number/trailer or container registration number

Receive notification that goods have departed

GVMS pre-lodgment model - import from EU - GB from 1st July 2021

1. Haulier generates the GMR from GVMS and populates with the vehicle / trailer and crossing detail
2. CHIEF validates each Entry Reference Number (ERN) in GMR
3. Prior to arrival at EU place of exit, haulier (accompanied) and carrier (unaccompanied) have submitted ENS data into ICS
4. S&S GB - S&S GB will generate MRN and validates each one in GMR
5. At EU place of exit, GVMS confirms valid GMR and updates checked in details and advises if GMR is not valid
6. Carrier captures GMR, VRN/TRN, validates GMR and pairs data and sends via API to GMVS
7. CHIEF risk assesses declarations and sends tentative routing to GVMS and to the declarant.
8. Goods presented to customs and routing is finalised. If cleared, proceed...

GVMS pre-lodgment model - export from GB to EU from 1st July 2021

1. Declarant submits export declaration to CHIEF
2. CHIEF risk assesses and generates Document Unique Consignment Reference (DUCR) with or without P2P and returns dec
3. Declarant provides issued DUCR to haulier
4. GVMS generates GMR and populates with intended crossing, VRN/TRN etc
- 5a. If no P2P, attend location for inspection
- 5b. If P2P given, proceed to border
6. At GB place of exit - the process for the carrier = GVMS captures / validates GMR. Invalid GMRs = goods turned away
7. On presentation of the GMRs, CHIEF performs a final risk assessment and sends results back to GVMS, informing which consignments have final clearance and which require further checks.
8. Carrier sends data set via API to GVMS containing the GMRs at point of no return
9. As the goods have left - GVMS disaggregates DUCRs and sends to CHIEF to trigger full departure status

Thank you